



FY18 Department Director Work and Performance Plan

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SECTION 1: DEPARTMENT KEY INITIATIVES

Key Initiative #1 -- Develop and Ensure Execution of FY 2018 Audit Plan	
Link to Strategic Business Plan:	Yes
Description:	<p>Develop and ensure execution of a risk based audit plan</p> <ul style="list-style-type: none">• Continuously assess County risk universe• Complete annual organizational risk assessment and rank departments• Develop risk-based annual audit plan• Modify audit plan as necessary based on new or elevated risks or other management needs that justify prioritization• Ensure audits are conducted in accordance with the mandatory elements of The Institute of Internal Auditors International Professional Practices Framework (the Standards)• Complete the FY 2018 Audit Plan, as adjusted
Rationale:	<ul style="list-style-type: none">• To provide the Board of County Commissioners, Audit Review Committee, and Executive County Management with timely and relevant information on the governance, risk management, and internal control activities of high-, medium-, and occasionally low-risk department programs, services, and/or related key processes critical to their mission• To develop an optimal audit plan that will provide management reasonable assurance that internal controls in those areas are working as expected• Where applicable, to provide recommendations for improvement• To follow up on management's action plans to ensure they are implemented and working as expected• To conduct necessary investigations, ad hoc requests, and consulting demands of the County <p><i>Note: Investigations, audit or consulting requests, justified audit budget increases, and/or staffing limitations could negatively impact the ability to carry out the audit plan.</i></p>
Completion Date:	<ul style="list-style-type: none">• FY 2019 risk assessment completed (June 2018)• Completed risk assessment¹ and annual audit plan for FY 2019 audit plan (June 2018)• Completed FY 2018 audit plan as adjusted² (June 30, 2018)
Updates/Project Milestones:	<p>Issue an audit (or investigation) report after fieldwork; the completion date depends upon the audit or investigation activity's start date, budgeted hours, and any required increases to budget and/or timeline</p>

¹ Some risk assessment interviews may be conducted in July due to availability of stakeholders but adjustments can be made to audit plan presented after presented to the Audit Review Committee if necessary.

² There is typically a carryover of audit activity from the prior fiscal year because of unplanned activities, budget increases, audits and investigations starting later in the year, etc.



Note: Investigations are particularly prone to budget increases because it is difficult to discern at the onset the number of hours required to complete the investigation before all information is acquired

- Audit reports provide:
 - Recommendations for improvement (also in investigations when applicable)
 - Reasonable assurance controls within each audit scope are working as expected
 - Management's risk mitigation strategies and action plans
- Percentage of audit plan as adjusted completed
- Follow-up audits to ensure management action plans are implemented and working as expected

Outcome/Measures:

- Issued reports for each audit or investigation activity
- Recommendations for improvement within each audit, investigation, or consulting scope
- Reasonable assurance that controls within each audit scope are implemented and working as expected
- Percentage of audit plan as adjusted completed
- Number of recommendations agreed to by auditee
- Follow-up audits to ensure recommendations are implemented and working as expected

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how.
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.



Key Initiative #2 – Update Annual Fraud Awareness Training

Link to Strategic Business Plan:

Yes

Description:

Ensure Annual Fraud Awareness employee training module has current information, i.e., annual ACFE Report to the Nations data, and content remains fresh and relevant.

- Research leading practice for fraud awareness and information, i.e., ACFE Annual Report to the Nation, ethics, scenarios most relevant to the County

Rationale:

- Help the County strengthen its fraud awareness and ethical environment, and support the County's Anti-fraud Program, by providing relevant and consistent messages through employee education and materials

Completion Date:

- Final changes for Fraud Awareness training to MeckEdu, consulting with County Legal on any significantly new materials (August 2018)
- Key training material into Articulate (August 2018)
- Final submission of Fraud Awareness training to MeckEdu (October 2018)
- Ensure MeckEdu issuance of Fraud Awareness training (January 2019)

Updates/Project Milestones:

Changes put into Articulate and communicated to MeckEdu by October 1 of each year

Outcome/Measures:

Updated Annual Fraud Awareness training for FY 2018

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how.
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.



Key Initiative #3 – Update Ethics in the Workplace Training

Link to Strategic Business Plan:

Yes

Description:

Ensure Ethics in the Workplace employee training module has current information, content remains fresh and relevant, and training reflects current thought leadership

Rationale:

- Help the County strengthen its ethical environment, and support the County's Ethics Program, by providing relevant and consistent messages through employee education and materials

Completion Date:

Changes put into Articulate and communicated to MeckEdu by October 1 of each year

Updates/Project Milestones:

- Final changes for Ethics in the Workplace training to MeckEdu, consulting with County Legal on any significantly new materials (January 2018)
- Key into Articulate (January 2018)
- Final submission of Ethics training to MeckEdu (May 2018)
- Ensure issuance of Ethics training (July 2018)

Outcome/Measures:

Updated Ethics in the Workplace trainings for FY 2018

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how.
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.



Key Initiative #4 -- Support the Enterprise Risk Management Committee (ERMC)

Link to Strategic Business Plan:

Yes

Description:

Support the Enterprise Risk Management Committee (ERMC)

- Support the activities of the ERMC as requested to provide insight and feedback into the County's risk environment and risk management strategies

Rationale:

- Help the County improve its enterprise risk management program to strengthen its overall governance, risk management, and internal control activities

Completion Date:

- Ongoing

Updates/Project Milestones:

- Actively participate in scheduled ERMC meetings to provide feedback on ERMC framework and process (TBD by ERMC)

Outcome/Measures:

- Recommendations to help County enterprise risk management program:
 - Be more vigorous
 - Result in organizational performance improvement
 - Provide education for risk owners, risk managers, employees

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how.
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.



Key Initiative #5 -- Improve and Administer Annual Control Self-Assessment Tool

Link to Strategic Business Plan:

Yes

Description:

Work with the ERM to seek ways to make a more robust control self-assessment (CSA) survey that helps the organization better manage its risk

- Work with ERM to provide thought leadership for improving the CSA process and content leading to more meaningful insights into the organization's risk universe
- Update FY 2018 CSA tool as needed
- Administer the FY 2018 CSA

Administer and compile CSA results and provide to the ERM for their assessment and reporting to the Cabinet, ERM, and/or the Board/Audit Committee

Rationale:

- Make CSA tool more valuable to drive organizational improvement
- Provide ERM information to identify specific organizational behaviors and identify potential initiatives to drive new behaviors

Completion Date:

- Provide the ERM with CSA Survey results for their analysis and presentation (Date of presentations determined by ERM)

Updates/Project Milestones:

NOTE: Completion dates depend upon availability and response times of directors completing CSA and ERM directives

- Work with ERM chair to identify opportunities for improvement if any (Fall 2017)
- Obtain and incorporate ERM feedback into CSA document (Winter 2017)
- Work with Public Information to roll out CSA possibly early Spring (TBD by ERM)
- Administer FY 2018 CSA possibly early Spring (TBD by ERM)
- Compile and present results to ERM possibly May (TBD by ERM)

Outcome/Measures:

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how.
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.



Key Initiative #6 – Continuous Improvement of Internal Audit Function

Link to Strategic Business Plan:

Yes

Description:

Continue to improve Department of Internal Audit activities

- Identify and implement further improvement opportunities and tools for a more effective and efficient audit process and to maximize the value Internal Audit provides to the County

Rationale:

- Seek continuous improvement of the internal auditing process, as required by the mandated elements of The Institute of Internal Auditors' International Professional Practices Framework (the Standards) and best practices
- Ensure internal audit's process reflects leading practices and the Standards
- Continue to utilize project management tools to improve efficiency and effectiveness
- Ensure staff have appropriate guidance to understand strategy and updated audit processes

Completion Date:

June 2018

Updates/Project Milestones:

- Conduct retreats to review processes and identify improvements to the audit process (Ongoing)
- Update or create new audit procedures, templates, tools, etc. (April 2018)
- Obtain team feedback on suggested changes (April 2018)
- Update policies, procedures, templates, and tools as necessary (May 2018)
- Train staff as necessary (June 2018)
- Finalize for implementation effective FY 2017 (June 2018)

Outcome/Measures:

- New tools for audit process
- More efficient audit process
- Staff training
- Updated policies, procedures, website, and charter as applicable
- Staff training on updates as applicable

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how.
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.